These vouchers are for individual use only and are not intended for electronic reproduction.

Software companies please refer to the 1999 Voucher Specifications Packet.

		Missouri Tax I.D. Number	*		
MISSOURI DEPARTMENT OF REVENUE	199	2. Federal I.D. Number	*		
DECLARATION OF ESTIMATED TAX FOR CORPORATION INCOME TAX	FOF MO-11				
BUSINESS NAME		4. Due Date (MM/DD/YY)	*		
STREET ADDRESS	5. Amount of this Installment	Φ.		0.0	
CITY, STATE, ZIP CODE	(U.S. funds only) .	. \$		0 0	
Return this form with check or money order payabl Missouri Director of Revenue, P.O. Box 3020, Jeffe City, MO 65105-3020	reon	ODOR USE ONLY	*		
Sty, MO 03103-3020			*		

			Missouri Tax I.D. Number	*	
MISSOURI DEPARTMENT OF REVENUE		1999	Federal I.D. Number	. *	
DECLARATION OF ESTIMATED TAX FOR CORPORATION INCOME TAX		FORM -1120ES	3. Taxable Year Ending (MM/YY)		
BUSINESS NAME			4. Due Date (MM/DD/YY)	. *	
STREET ADDRESS			5. Amount of this Installment	c	0.0
CITY, STATE, ZIP CODE			(U.S. funds only) .	. \$	0 0
Return this form with check or money order payab Missouri Director of Revenue, P.O. Box 3020, Jeffe	orson	2ND	DOR USE ONLY	*	
City, MO 65105-3020		QTR.		*	

			Missouri Tax I.D. Number	*		
MISSOURI DEPARTMENT OF REVENUE		1999	Federal I.D. Number	*		
DECLARATION OF ESTIMATED TAX FOR CORPORATION INCOME TAX		FORM MO-1120ES	3. Taxable Year Ending (MM/YY)	*		
BUSINESS NAME			4. Due Date (MM/DD/YY)	*		
STREET ADDRESS	5. Amount of this Installment	Φ.		0 0		
CITY, STATE, ZIP CODE			(U.S. funds only)	\$		0 0
Return this form with check or money order payable Missouri Director of Revenue, P.O. Box 3020, Jeffe		OILD	DOR USE ONLY	*		
City, MO 65105-3020		QTR.		*		
110,000,1100,(11,00)						

			Missouri Tax I.D. Number	*		
MISSOURI DEPARTMENT OF REVENUE		1999	Federal I.D. Number	*		
DECLARATION OF ESTIMATED TAX FOR CORPORATION INCOME TAX	I	FORM MO-1120ES	3. Taxable Year Ending (MM/YY)	*		
BUSINESS NAME			4. Due Date (MM/DD/YY)	*		
STREET ADDRESS	5. Amount of this Installment	Φ.		0.0		
CITY, STATE, ZIP CODE			(U.S. funds only)	\$		0 0
Return this form with check or money order payab Missouri Director of Revenue, P.O. Box 3020, Jeffe		4TH	DOR USE ONLY	*		
City, MO 65105-3020		QTR.		*		

GENERAL INSTRUCTIONS

For tax years beginning on or after September 1, 1993, the corporation income tax rate is 6.25% (Section 143.071.2, RSMo).

1. CORPORATIONS REQUIRED TO FILE ESTIMATED TAX PAY-MENTS:

Every corporation subject to income tax under Chapter 143, RSMo (including those with unrelated business taxable income and excluding qualified S corporations) is required to make estimated tax payments for the taxable year if its Missouri estimated tax can reasonably be expected to be at least \$250.00 (Section 143.521.2, RSMo). Do not use Form MO-1120ES for S corporation shareholder composite returns or for Missouri franchise tax liability. If an S corporation is filing a composite return, please use Form MO-1040ES to report estimated income tax.

2. WHEN TO FILE AND PAY ESTIMATED TAX PAYMENTS:

The estimated tax payments along with Form MO-1120ES must be filed on or before the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. When the due date falls on a Saturday, Sunday or legal holiday, the payment will be considered timely if made on the next business day. Payments must accompany the Form MO-1120ES. The corporation will not receive a quarterly billing.

3. CHANGES IN TAXABLE INCOME:

On April 15, 1999, the corporation may not be required to file an estimated tax payment. In the event a change in income later requires an estimated tax payment, the time for filing is as follows: June 15 if the change occurs after April 1 and before June 2; September 15 if the change occurs after June 1 and before September 2; December 15 if the change occurs after September 1 (These dates only apply to calendar year corporations. For fiscal year corporations, complete the Estimated Tax Worksheet [Section 143.531, RSMo]).

PLEASE NOTE: Filing an estimated tax payment, amended estimated tax payment or payment on the last installment date of the taxable year will not relieve the corporation of additions to tax for failure to pay the estimated tax by the designated due dates.

4. AMENDED ESTIMATED TAX PAYMENTS:

If the corporation has filed an estimated tax payment(s) and later determines that its estimated tax has substantially changed, the estimated tax payment that is to be filed on or before the next filing date, must reflect the amended figures. A worksheet is provided on this form for determining the amended estimated tax.

- 5. ADDITIONS TO TAX FOR FAILURE TO PAY ESTIMATED TAX: Section 143.761, RSMo, provides for an additions to tax for underpayment of estimated tax. Calculate the additions to tax at the applicable rate of interest (8% for 1999), from the date of the underpaid installment. This additions to tax does not apply if each installment is paid timely, and the total amount of all payments of estimated tax made on or before the last date prescribed for payment of such installment equals or exceeds:
 - a) 90% of the tax shown on the return (Form MO-1120) for the taxable year; or
 - b) the tax shown on the preceding year's return, if the return showed a tax liability and was a taxable year of 12 months; or
 - c) 90% of the tax on the annualized taxable income of periods from the first of the year to the end of the month preceding that in which an installment is due; or
 - d) 90% of the tax computed on the basis of the actual taxable income for the months in the taxable year ending before the month, which the installment is required to be paid as if such

months constituted the taxable year; or

- e) the tax figured by using the current year's rates but based on the prior year's return and the law that applied to the prior year; or
- f) 90% of the tax for the taxable year computed by placing on an annualized basis the taxable income for the months in the taxable year ending before the month, which the installment is required to be paid.

NOTE: Exceptions (b) and (e) do not apply to large corporations (defined in Section 143.761.6, RSMo, as one that in any of the three preceding taxable years had a federal taxable income of at least one million dollars and Missouri taxable income of at least one hundred thousand dollars). Please see Section 143.761, RSMo, and 12 CSR 10-2.067 for other exceptions provided by law and further clarification.

6. ROUNDING ON MISSOURI RETURNS:

You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount (round \$32.49 down to \$32.00) on the return. For cents .50 through .99, round up to the next whole dollar amount (round \$32.50 up to \$33.00) on the return. For your convenience, we have already placed zeros in the cent columns on the returns.

ELECTRONIC FILING OF ESTIMATED TAX FOR CORPORATION INCOME TAX: Any corporation who files
a Form MO-1120ES, Declaration of Estimated Income

Tax for Corporation Income Tax, may file their quarterly payments by telefile. To learn more or register, please contact the Tax Program Coordinator, P.O. Box 371, Jefferson City, MO 65105-0371, call (573) 751-3930 or e-mail elecfile@mail.state.mo.us.

INSTRUCTIONS FOR COMPLETING ESTIMATED TAX WORKSHEET AND FORM MO-1120ES

- 1. Complete the business name and addressing information block.
- 2. Complete Lines 1 through 4 of the Estimated Tax Worksheet.
- 3. Line 1 Enter your Missouri Tax I.D. Number (MITS).
- 4. Line 2 Enter your Federal Employer I.D. Number (FEIN).
- Line 3 Enter the taxable year ending in month/year format (MM/YY).
- Line 4 Enter the due date in the month/day/year format (MM/DD/YY).
- Line 5 Enter the amount of the installment from Line 4c of the Estimated Tax Worksheet.
- Mail remittance, payable to the Missouri Director of Revenue. Include your Missouri Tax I.D. Number (MITS) on the check or money order (U.S. funds only).

If the declaration must be amended:

- 1. Complete the Amended Estimated Tax Worksheet.
- 2. Enter the revised amounts on the remaining forms.
- 3. Mail with remittance, payable to the Missouri Director of Revenue.

IF YOU HAVE ANY QUESTIONS CONCERNING MISSOURI CORPORATION ESTIMATED TAX PAYMENTS, PLEASE WRITE TO:

MISSOURI DEPARTMENT OF REVENUE P.O. BOX 700, JEFFERSON CITY, MO 65105-0700 (573) 751-4541

Individuals with speech/hearing impairments call TDD at (800) 735-2966.

RECORD OF ESTIMATED TAX PAYMENTS

QUARTER	NUMBER AMOUNT			(c) TOTAL AMOUNT PAID AND CREDITED ADD (a) AND (b)	
1			00	0	00
2			00	0	00
3			00	0	00
4			00	0	00
TOTAL			00	O	00

ESTIMATED TAX WORKSH	ŀ	KEEP FOR YOUR I	RECORE	OS — DO NOT FIL	LE			
	ncome. (REMINDER: Only 50% of the ouri taxable income.)				1	С	00	
	s 6.25% of Line 1				2	C	00	
3. If the corporation is required	to file by:							
CALENDAR YEAR OR	FISCAL YEAR							
April 15 June 15		4 of Line 2 and ma						
Sept. 15	15th day of 6th month Enter 1/3 of Line 2 and make 3 equal installments 15th day of 9th month Enter 1/2 of Line 2 and make 2 equal installments							
Dec. 15	15th day of 12th month Enter am	nount of Line 2			3	C	00	
	[1ST QTR.	2ND QTR.	3RD QTR.		4TH QTR.		
4. a. Amount of the installment	from Line 3	00	00	0	00	С	00	
b. Less approved overpayment this installment	00	00	0	00	С	00		
c. Amount of this installment Form MO-1120ES, Line 5	t payment — enter on	00	0(0	00	С	00	

AMENDED MISSOURI ESTIMATED TAX WORKSHEET

NOTE: If the corporation's estimated tax substantially changes during the year, use the amended computation schedule below to determine the amended amount to be entered on the remaining Form MO-1120ES(s). The corporation will not receive a billing. Please remit when due to avoid additions to tax for underpayment of estimated tax.

AMENDED COMPUTATION SCHEDULE		RECORD OF ESTIMATED TAX PAYMENTS					
1. Amended estimated tax	00	Qtr.	Date	(a) Amount		(b) 1998 Approved Overpayment	(c) Total amount paid and credited Add (a) and (b)
(a) Amount of last year's approved overpayment elected for credit to 1999 estimated tax and applied to date	00	1		C	00	00	00
(b) Payments made on prior 1999 Form MO-1120ES	00	2		С	00	00	00
(c) Total of Lines 2(a) and 2(b)	00	3		C	00	00	00
3. Unpaid balance (Line 1 less Line 2(c))	00	4		С	00	00	00
4. Amount to be paid (Line 3 divided by number of remaining installments.) Enter here and on Form MO-1120ES, Line 5	00	T	OTAL▶	C	00	00	00